

Table 16. Rates of Selected Major State Taxes, 2000

State	Retail Sales		Personal Income [1]				Corporation Income %	Gasoline Per Gal. (cents)	Cigarette Per Pkg. (cents)
	State Rate %	Maximum Local Rate %	Lowest Bracket	Rate %	Highest Bracket	Rate %			
Alabama.....	4	5	1st \$500	2	Over \$3,000	5 [2]	5	18 [2]	16.5 [2]
Alaska.....	--	6	--	--	--	--	1 to 9.4	8	100
Arizona.....	5	3	1st \$10,000	2.87	Over \$150,000	5.04	7.968	18	58
Arkansas.....	4.625	3	1st \$2,999	1	Over \$25,000	7	1 to 6.5 [2]	20.5	31.5
California.....	6	2.5	1st \$5,264	1	Over \$34,548	9.3 [2]	8.84	18 [2]	87
Colorado.....	3	4.5	4.63% of federal taxable income				4.63	22	20
Connecticut....	6	--	1st \$10,000	3	Over \$10,000	4.5	7.5	32	50
Delaware.....	--	--	\$2,000-5,000	2.2	Over \$60,000	5.95 [2]	8.7	23	24
Florida.....	6	1	--	--	--	--	5.5	13.3 [2]	33.9
Georgia.....	4	3	1st \$750	1	Over \$7,000	6	6	7.5	12
Hawaii.....	4	--	1st \$2,000	1.4	Over \$40,000	8.25	4.4 to 6.4	16 [2]	80
Idaho.....	5	2	1st \$1,000	2	Over \$20,000	8.2	8	26	28
Illinois.....	6.25	2.5	3% of taxable income				7.3	19.3 [2]	58 [2]
Indiana.....	5	--	3.4% of adjusted gross income [2]				7.9	15	15.5
Iowa.....	5	1	1st \$1,162	0.36	Over \$52,290	8.98	6 to 12	20	36
Kansas.....	4.9	2	1st \$15,000	3.5	Over \$30,000	6.45	4 to 7.35 [2]	20	24
Kentucky.....	6	--	1st \$3,000	2	Over \$8,000	6 [2]	4 to 8.25 [2]	16.4	3.1
Louisiana.....	4	5.5	1st \$10,000	2	Over \$50,000	6	4 to 8	20	24
Maine.....	5	--	1st \$4,150	2	Over \$16,500	8.5	3.5 to 8.93	22	74
Maryland.....	5	--	1st \$1,000	2	Over \$3,000	4.85 [2]	7	23.5	66
Massachusetts.	5	--	5.85% of taxable income				9.5	21	76
Michigan.....	6	--	4.2% of adjusted gross income [2]				2.2 [2]	19	75
Minnesota.....	6.5	1	1st \$17,570	5.35	Over \$57,710	7.85	9.8	20	48
Mississippi.....	7	--	1st \$5,000	3	Over \$10,000	5	3 to 5	18.4	18
Missouri.....	4.225	4	1st \$1,000	1.5	Over \$9,000	6 [2]	6.25	17	17 [2]
Montana.....	--	--	1st \$2,100	2	Over \$73,000	11	6.75	27	18
Nebraska.....	5	1.5	1st \$2,400	2.51	Over \$26,500	6.68	5.58 to 7.81	24.8	34
Nevada.....	6.5	0.75	--	--	--	--	--	24 [2]	35
New Hampshire.	--	--	Interest and dividends - 5%				8	18.7	52

New Jersey.....	6	--	1st \$20,000	1.4	Over \$75,000	6.37 [2]	7.25 to 9.0	10.5	80 [2]
New Mexico.....	5	2.19	1st \$5,500	1.7	Over \$65,000	8.2	4.8 to 7.6	18	21
New York.....	4	4.5	1st \$8,000	4	Over \$20,000	6.85 [2]	8 [2]	8	111 [2]
North Carolina...	4	2	1st \$12,750	6	Over \$60,000	7.75	6.9	23.1	5
North Dakota.....	5	1	1st \$3,000	2.67	Over \$50,000	12	3 to 10.5	21	44
Ohio.....	5	2	1st \$5,000	0.691	Over \$200,000	6.98 [2]	5.1 to 8.5 [2]	22	24
Oklahoma.....	4.5	6	1st \$1,000	0.5	Over \$10,000	6.75	6	17	23
Oregon.....	--	--	1st \$2,350	5	Over \$5,850	9 [2]	6.6 [2]	24 [2]	68
Pennsylvania....	6	1	2.8% of taxable income [2]				9.99 [2]	12	31
Rhode Island.....	7	--	26% of federal tax				9	28	71
South Carolina...	5	1	1st \$2,310	2.5	Over \$11,550	7	5	16	7
South Dakota....	4	2	--	--	--	--	--	22 [2]	33
Tennessee.....	6	2.75	Interest and dividends - 6%				6	21.4	13 [2]
Texas.....	6.25	2	--	--	--	--	4.5 [3]	20	41
Utah.....	4.75	2	1st \$750	2.3	Over \$3,750	7	5	24.5	51.5
Vermont.....	5	--	24% of federal tax				7.0 to 9.75	20	44
Virginia.....	3.5	1	1st \$3,000	2	Over \$17,000	5.75	6	17.5 [2]	2.5 [2]
Washington.....	6.5	2.1	--	--	--	--	--	23	82.5
West Virginia....	6	--	1st \$10,000	3	Over \$60,000	6.5	9	20.5	17
Wisconsin.....	5	0.6	1st \$7,500	4.73	Over \$112,500	6.75	7.9	25.8	59
Wyoming.....	4	2	--	--	--	--	--	14	12

[1] Generally the brackets indicated apply to single taxpayers, but most states allow or require joint return filers to split their income.

[2] Local units of government may impose additional taxes.

[3] Corporations pay the higher of a capital stock tax or 4.5% of net taxable earned surplus (income).

Sources: Federation of Tax Administrators; "State Tax Guide," Commerce Clearing House, Inc.